

# The COUNTRY JOURNAL: OR, THE CRAFTSMAN.

N<sup>o</sup> 334

By CALEB D'ANVERS, of GRAY'S-INN, Esq;

SATURDAY, NOVEMBER 25, 1732.

*The Nature of a GENERAL EXCISE considered, in View to the present Scheme.*



THE Advocates for Excises are sensible that the Word itself hath an odious Sound and a very disagreeable Idea annexed to it. This puts Them to the Trouble of some Prevarication, and obliges Them to disown the Name, whilst They are pleading for the Thing. It is pleasant enough to observe how They are forced to shuffle and mumble the Thistles, upon this Occasion. Sometimes They represent the Scheme itself as a mere Fiction, or Chimera of our own Brains, and yet dare not give it up in direct Terms. At other Times, They complain of popular Prejudices, and imbibed Opinions, which give us an Advantage over Them in the Argument. Now, these very Complaints are tacit Confessions, at least, of such a Design, and sufficiently justify the Alarm it hath given us; for why should They complain of these Prejudices, unless They stood in the Way of some Project in Agitation; or, indeed, from whence can They arise, but from the Experience of the People that such Taxes are grievous and burthensome to Them? For this Reason, the very Name of Excises puts Them out of Humour, and reduces Them to the Necessity of recurring to their old Expedient; for in Order to avoid this popular Odium, They affect to dissemble the Knowledge of any such Project, tho' the whole Town rings with it, and a certain Gentleman, as I am informed, hath even publicly avowed it. They do not, indeed, pretend to deny that there may be a Design of improving the publick Revenue, by making some Alterations in the Method of collecting it; but if We should ask Them in what these Alterations are to consist, I believe They would be somewhat puzzled to give us any Answer to the Purpose; for I cannot apprehend how the Revenues can receive any considerable Improvement, without laying some additional Burthen on the People; and I must here beg Leave to repeat an Observation, which I made before, that the Manner of collecting a Tax may prove more grievous to a free People than even the Tax itself.

In Order therefore to obviate all such ridiculous Evasions, I will tell Them very plainly what I mean by Excises; That is, all Impositions on Home-Consumption, which are collected by particular Officers under the Crown, and subject to the LAWS OF EXCISE.

It is absolutely indifferent to us, whether such Impositions are called Excises, Inland Duties, or any other Name; for an Inland Duty, under the Laws of Excise, is the very same Thing to all Intents and Purposes with an Excise, except in the Sound of it.

I mention the Term, Inland Duty, because the honourable Gentleman was pleased to make Use of it Himself, about eight Years ago, when the Customs on Tea, Coffee and Chocolate were converted into an Excise; and it is very remarkable that in the Act, made for that Purpose, the Word Excise is very cautiously avoided, though the Powers of Excise are granted in as full and ample Manner as in any Excise Law whatsoever; all the Powers, Penalties and Forfeitures, contained in the Act of the 12th of King Charles II, or ANY OTHER LAWS now in Force, relating to Ale and Beer, or other Liquors, being transferred to this Act. The Judgments of the Commissioners are declared final, and not liable to be removed by Certiorari into the Courts of Westminster.

It is proper to acquaint the Reader that when this Act was made, it was proposed to appoint Commissioners on Purpose for managing these Duties; but at present They are collected by the Officers of Excise; and will any Man pretend to say that an Inland Duty, under these Circumstances, is not properly an Excise, in the true and natural Sense of that Word?

As that Act will probably be made the Ground-Work of the present Scheme, if it should ever be carried into Execution, and the worthy Gentleman, who hath the Honour of being thought the Projector of it, is now made a Judge over the Properties of his Fellow-Subjects, I could wish that Mr. Baskett would be pleased to print a new Edition of it, for the Use and Contemplation of his Countrymen at this Juncture.

I have been informed that an Attempt was made, in the last Reign, to extend the Law of Excise to all Cafes relating to the Customs, and if that Scheme had taken Place, We should have entertain'd just the same Opinion of it, though those Duties had still retain'd the Name of Customs; but the Merchants had so much Interest at that Time, with the Ministers, that the Project was laid aside, upon their Representation. I hope the same Regard will be paid to Them at present, and that We shall

never be in the Case of the Romans, upon the Declaration of that Commonwealth; when, the Abbot de Vertot observes, that it was Colours sufficient for rifling the People and laying new Imposts, if They did but give those Exactions a new Name; \* *cujus modo Rei Nomen reperiri poterat, hoc satis esse ad cogendas Pecunias.*

But if our Projectors should think it necessary to christen their Scheme by a new Name, in order to make it go down the more easily, let me advise Them to call it an IN-LAND TAX, which I think a more proper Name than an Inland Duty, and I wish it may not prove the heaviest Tax, that ever was laid upon the Lands of England.

I have said thus much to prevent all future Mistakes and Prevarication about the Meaning of the Word Excise; for what the ministerial Writers have hitherto produced on this Subject, consists of nothing but little, low Attempts to confound all Taxes together, and to make the People believe that there is no real Difference between them. Let me therefore repeat it once more that when I speak of Excises, I mean only those Duties, which, being subject to the LAWS OF EXCISE, deprive my Countrymen of their antient Right to a TRIAL BY JURIES; and if the Advocates for Excises would be slought to write any Thing to the Purpose, let them come directly to this Point.

But it will be objected, perhaps, by these Gentlemen, that supposing my Definition of Excises to be just, it does not follow that there is any Design of introducing a GENERAL EXCISE, or that their Scheme hath any Tendency to it—I chuse to quote the very Words of one of these Writers, who seems to be the Captain of the Band, and was the first, who broached this Scheme without Doors, as his Patron had done just before within Doors. At present, indeed, He seems to decline the Lifts, when the Dispute is most seasonable; but, perhaps, He may design to make his Appearance in a complete Treatise on the Subject. If Th't should be his Intention, I must beg the Favour of Him to publish it within such a reasonable Time, that We may have an Opportunity to reply. If We see Occasion, before the Parliament meets. For this Reason, I began the Enquiry in Time, that the Subject might be fully discuss'd on both Sides, and I desire the Publick to take Notice that I now give Him a second fair Invitation.

I thought this Digression necessary to put my Readers on their Guard against *faul Practice*, and shall now return to the Point in Hand.

I don't know what the Gentlemen on the other Side may understand by a General Excise; but I think a Nation may be properly said to be under such a Calamity, when the Necessaries and Conveniences of Life are generally excis'd; or, to speak more in their own Style, when this Method of collecting the Revenue is become general; That is, common and usual in most Commodities. Perhaps, these Gentlemen may mean an universal Excise, when They speak of a general Excise; and then, indeed, We can never be said to be in such a terrible Case, as long as there is one individual Species of Goods or Commodities, which We eat, drink, wear, or otherwise use for the Support Conveniency and Pleasure of Life, which remains free from this Kind of Taxation; but as the Words Themselves cannot be used in this Sense, with any Propriety of Language, so I believe there never was such an universal Excise, in any Nation, since the World began, and I hope there never will, as long as it lasts.

I am sorry, indeed, to observe that the Practice of multiplying these Duties from Year to Year, which seems to be growing too fashionable amongst us, hath certainly a Tendency, at least, not only to a general, but even an universal Excise. Nay, I wish it could not be asserted with Truth, that our Taxes, of one Kind or other, are already become almost universal; for if any of these Writers should be call'd upon to specify only three or four common Necessaries of Life, which are absolutely free from all Kinds of Taxation whatsoever, I believe They would take some Time to consider, before They could give an Answer; and I am not sure that it would be very satisfactory at last. I know very well that it hath been usual to instance *Flesh-meat* and *Bread-Corn* upon these Occasions, as Necessaries exempted from the Burthen of Taxes; but even these Instances will not bear a strict Examination; for without insinuating much on the Land-Tax, which certainly enhances the Price of Meat and Bread, an additional Duty was last Year laid upon both, by the Revival of the Duties, or Excise upon Sale; for it is well known that great Quantities of this Commodity are made use of by the Bakers to season their Bread, as well as in curing Fish, Beef, Pork and other Provisions, upon which the poor Farmer, Labourer and Manufacturer almost wholly subsist.

Sorry I am that there should be any Occasion to lay open the Wounds of my Country in this Manner; but They require searching and probing to the Bottom, in order to be heal'd; and somebody must undertake the Surgeon's Work, disagreeable as it is, though Mr. Osborne thinks fit to decline it.

Let us now consider, as We are naturally led by this Enquiry, how many of these various Taxes are already converted into Excises, or collected by Methods and Laws of the same Kind. I have Room only, in this Place, to give the Reader a bare Catalogue of Them without any particular Comment.

Beer and Ale, Mum, Cyder, Perry and sweet Wines; Malt, Brandy, and all distilled Spirits; Leather, Soap, Candles, Hops; Paper, Paste-Boards, Mill Boards, &c. Silks and Calicoes; Storeb, Hides, Wires, and wrought Plate; Coffee, Tea and Chocolate; Salt, &c.

These are what occur to me at present; but, I may venture to assert that almost all the Duties and Impositions on Home-Commodities, except the Land-Tax, are levied in this Manner, and in some Measure subject to the same Laws; so that the Duties on Importation, or what We call Customs, are now the only Taxes, which the Subject continues to pay in the antient Manner, and under the ordinary Forms of Law. Nay, We see that some Branches of the Customs are already converted into Excises, as Coffee, Tea, Chocolate, Brandy, Rum, Arrack, &c. and a Scheme is now set on Foot and openly defended for making the same Alterations in several others. Yet still the Projectors cry that They have no Thoughts of a general Excise, nor hath their Scheme any Tendency to it; which is just as reasonable, as if a Man should go from London to Canterbury, by easy Journeys, and when He is got there, undertake to prove that He is not in the Way to Dover.

We do not say that the Projectors design to excise every Thing this Year, but We apprehend and insist upon it that their Method of Proceeding hath a manifest Tendency to it. They carry it on gradually, and bring only some Commodities under this severe Yoke at a Time; well-knowing that They can more easily stop the Clamour of two or three Bodies of Traders than the whole Nation; but such is the exorbitant Lust of Power in some Men, that They discover a manifest Uneasiness till They have extended their Scheme to every Part of Trade, and made it general. *Travels per Pais* are troublesome Things, and *Juries* will not always find for the Crown, but judge of Facts according to Evidence confronted, and give their Verdict accordingly. These Gentlemen therefore seem to have a very itching Desire after a Power of deciding Matters in a more easy and summary Way, by Judges, who are at the same Time Prosecutors, and being immediately dependent on the Crown, are more likely to determine Causes in Favour of it. I have even heard it openly avow'd as an Argument for this Method of Projection, that the Crown is commonly cast in the Court of Exchequer; but surely This will never be allowed a sufficient Reason for depriving Englishmen of their antient Rights and Privileges, which They have purchased at so dear a Price.

It hath been farther urged, in Favour of this Scheme, that it is not proposed to give the Officers a Power of entering private Houses, and therefore it cannot be called a general Excise.—Let us therefore see whether there is any more Weight in this Argument than in the former.

In the first Place, it is necessary to observe that the Merchants, Shop-keepers, Inn-holders, Vintners, Distillers and other Retailers of imported Commodities are so very numerous a Body of Men, and pay so large a Part of the publick Expenses, not only as Dealers, but even as private Men, that I think some Regard ought to be had to Them as well as their Fellow-Subjects, and that no Hardships, or Severities should be put upon Them, which publick Necessity does not absolutely require.

But do the Laws of Excise really affect Traders only? I am afraid it will be found, upon Enquiry, that these Laws have already gain'd some Admittance into private Houses; or, at least, laid very great Restraints upon them.

I did not insert the Window Tax amongst my List of excisable Duties, because it is collected by Parish Officers, and paid in to the Receivers of the Land-Tax; out in one Respect it partakes, at least, of the Nature of an Excise, by subjecting every Man's House to the Inspection of certain Officers, appointed by the Crown; which was formerly complain'd of as so great a Grievance, in the Case of the Hearth-money, that it induced King William to recommend the Abolition of it to his Parliament, soon after the Revolution; and in the Preamble to the Act for taking away that Duty, it is said to be not only a great Oppression to the poorer Sort, but a

**BADGE OF SLAVERY** upon the whole People, excepting every Man's House to be entered into and searched, at Pleasure, by PERSONS UNKNOWN TO HIM.

By an Act of the 6th of the late King (*for exciting Malt, Brandy and other Liquors*) it is provided, *inter alia*, that no Brandy, &c. shall be sold, without a Certificate from the Officers, that the Duty hath been paid, or that it is condemn'd, or Part of some other Person's Stock; and that no Brandy, &c. exceeding a Gallon, shall be removed without a Permit, certifying the Quantity and Quality, on Penalty to forfeit the said Brandy, &c. and Cask.—The Consequence of this is, that no Person can send home any Quantity of these Liquors, after He hath bought them, without a Certificate; and if He changes his Place of Abode, or hath a Mind to make a Present of any Quantity, above a Gallon, He cannot do it without a Permit, which will not be granted Him neither, unless He enters his House. This I can aver, upon my own Knowledge.

By another Clause in the same Act it is declar'd, that every Person, having above 63 Gallons of any Sort of Brandy, Arrack, Strong Waters, &c. shall be deemed a Seller of Brandy, &c.—By this Clause, you see, the greatest Peer in England is restrained from keeping above 63 Gallons of these Liquors in his House at a Time, without entering it, and making it liable to the Inspection of Officers, if They should think fit. Now, if We consider that many Gentlemen are obliged to live in an hospitable Manner, in order to support their Interest, especially in the Country, I believe 63 Gallons of any of these Liquors will be thought but a moderate Allowance. Besides, it is well known that such Liquors improve by Age, and grow more valuable the longer They are kept.

By an Act of the 10th of the same King (being the famous Act before-mentioned) no Chocolate is allow'd to be made in private Houses without giving a very particular and distinct Notice in Writing, three Days before, to the next Office. The Officer, indeed, is not to visit such Houses; but it is necessary to have a Permission under his Hand; and if within Three Days after finishing such Chocolate for private Use, an Entry upon Oath is not made to the proper Officer within the District, where the said Chocolate was made, of the Quantity made by Virtue of the Permit, and if all the Chocolate so made shall not be brought, ready wrapt up in Paper, to be stamped, the said Chocolate shall be forfeited and treble the Value.

Neither is any Person permitted to work, or make into Chocolate, for their private Use, less than half an hundred of Cocoa Nuts at each Time.

I will now leave the World to judge whether Excises have not already got some footing in private Houses; and We ought to remember that when the Serpent gets his Head into a Hole (as Mr. Hampden very justly observes) it will be no hard Matter for Him to draw his whole Body after it. Experience teaches us that Excises are Things of an insinuating Nature, and the same Reasons, which were at first advanced to bring them into publick Houses, may be afterwards made Use of to draw Them into private Families; especially if it should be found impracticable, to execute the Scheme without it. But of this, perhaps, I may have Occasion to speak in another Place, and at present will conclude with a short Address to the mercantile Part of my Readers.

"You see, Gentlemen, what is the Nature of Excises, in Distinction from other Taxes, and how They naturally tend to a general Excise. I believe you will think this a critical Time to make a Stand, and endeavour to put a Stop to the Growth of Them; for I must tell you very plainly that the next Step, in my Opinion, will be decisive. It is therefore hoped and expected from you, as your Interest is primarily concerned, that you will lay aside all Party-Distinctions and exert your Endeavours, as one Man, to prevent the Execution of this Project by all such prudent and dutiful Methods, as your several Stations and the Laws of your Country have provided for you. To be continued.

#### FOREIGN AFFAIRS.

Letters from Jamaica take Notice of a new Convention, between the Crowns of Great Britain and Spain, concerning the Trade and Navigation of those Parts, which seems to have put the People there under some Uneasiness; but at present we can say nothing of the Particulars of that Treaty.

LONDON, November 25.

Wednesday was held a General Court of the South Sea Company, when they came to a Resolution not to carry on the Greenland Trade any longer, and to sell their Ships, which have been employ'd in that Trade, at publick Auction. The Proposals from the Commerce of Spain, by Sir Thomas Fitzgerald, the King of Spain's Agent, for allowing an Equivalent in Lieu of the Company's Right of sending an annual Ship to the Spanish West Indies, were considered; and it being objected, that the Affiento Contract, for supplying the Spaniards with Negroes, was attended with very great Loss to the Company, to compensate which, the Liberty of sending an annual Ship was granted as an Equivalent, ought also to be given up, if that Privilege was, which no Part of this Proposal made any mention of: But Sir Thomas being present, replied, he would be ready in 24 Hours to treat with them on that Subject. Sir John Byles then took Notice, that as the Right of sending an annual Ship was procured by the Crown, he apprehended the Company had no Power to dispose of it, it being a national Con-

cern; and the Court agreeing with him in Opinion, the Consideration of that Affair was suspended.

A rich Bed of crimson Velvet, with Gold Fringes and Laces of most exquisite Workmanship, and other rich Ornaments, which is said to have cost 3000 l. is finished, in order to be sent down to Sir Robert Walpole's Seat at Houghton in Norfolk.

The Marriage of the Hon. Benjamin Bathurst, Esq; eldest Son of the Lord Bathurst, with the Hon. Mrs. Elizabeth Bruce, youngest Daughter to the Lord Bruce by his first Lady, is to be celebrated To-morrow at his Lordship's Seat at Tottenham Forest in Wiltshire.

Tuesday a Board was held at the Admiralty, when their Lordships were pleased to appoint Mr. Barlow, Carpenter of his Majesty's Ship the Blandford, to be Carpenter of the Centurion; and Mr. Holden to succeed him in the Blandford: As also Mr. Hamilton, Boatwain of the Tartar, to be Boatwain of the Greyhound; and Mr. Bridges to succeed him in the Tartar.

Tuesday the Goods, &c. belonging to his Excellency the Count de Montijo, Ambassador from the King of Spain, were removed from the House which was taken for him in Jernyn-street, St. James's, to the great House, late the Duke of Powis's in Great Ormond street, where his Excellency will reside during his Stay at this Court.

Tuesday Morning several People were sliding on the Canal in St. James's Park, when three Men running against each other about the middle, the Ice gave Way, and they all three went to the Bottom, and with much Difficulty were saved.

We hear that Joseph Taylor, Esq; Member of Parliament for Petersfield in Hampshire, and this Term call'd to the Bar in the Inner Temple, and is to be sworn on Monday next; at which Time he proposes to give an Entertainment to his particular Friends.

Yesterday the Right Hon. Sir Robert Walpole, with several Persons of Distinction, came to Town from Houghton-Hall in Norfolk; and on Tuesday next a Board of Treasury will be held at the Lottery Office, Whitehall, which is fitted up for the Reception of their Lordships, till such Time as their Office at the Cockpit is finished.

The 4th of next Month being the Birth day of the Prince of Asturias, his Excellency the Conde Montijo, Ambassador of Spain, designs a grand Entertainment for the Ministers of State, foreign Ministers, &c. in Honour to his Highness.

Monday the Algerine Envoys took Leave of their Majesties and the rest of the Royal Family, at Richmond, and the next Day set out for Portsmouth, to embark there for Gibraltar and Tetuan, on their Way home.

We hear that Sir John Siffeld, Knt. formerly one of the Six Clerks in Chancery, will soon be advanced to the Dignity of a Baronet of Great Britain.

Last Week the Spanish Ambassador was admitted a Fellow of the Royal Society; and on Thursday last night he was at their Weekly Meeting at their House in Crane-Court in Fleetstreet, when several curious Experiments were shewn him.

On Saturday and Sunday last such Quantities of Snow fell in Lincolnshire and Huntingdonshire, that in some Places it lay two Feet deep on the Ground.

In the Will of Mr. Edmund Aleyn, Dry-Salter of London, who died lately at Lydd in Kent, are (*inter alia*) the following remarkable Legacies, viz.

- To Joseph Day, Esq; a New-Years-Gift, such as my Wife shall think proper.
- To Mr. Hutton, the Protection of the said Woman.
- To Mr. Sutton, my Sobriety.
- To Mrs. Sutton, my Taciturnity. And
- To Mr. Edward Berry, Attorney at Law, my Honesty.

They write from Kirby Moreside in Yorkshire, that they had on the 10th Instant a most violent Storm of Hail, which began about 7 o'Clock in the Evening, and lasted until Half an Hour past Ten at Night, when most of the Houses were filled with Water, and the People put into a great Consternation.

On Thursday last their Majesties and all the Royal Family came to Town from Richmond to the Palace Royal at St. James's, for the Winter Season.

Rob. Last Week the Canterbury Stage-Coach was robb'd by two Highwaymen at the Bottom of Shootters hill.—Tuesday about One o'Clock Mr. Bracey, Banker in Lombard street, coming to London in his Coach, with his Wife and a Gentleman from Hertford, was robb'd by two Highwaymen near Cheshunt Wash.

On Sunday Night Mr. Edwards, a Printer, was knock'd down in Bow Church-yard, by two Street Robbers, who beat him in a barbarous Manner, and robb'd him of his Watch and some Silver.

Mar. On Saturday was se'night Mr. Toulmin, an eminent Schoolmaster of an unblemish'd Character at West Ham near Bow in the County of Essex, was married to Miss Bartholomew, an agreeable young Lady of 2000 l. Fortune.

Acc. Monday Morning a Gentlewoman who lived in Cannon-street, being disorder'd in her Senses, threw her self out of a Window two Pair of Stairs, and died soon after.—Saturday last a poor Woman was run over by a Dray in Bishopsgate-street, and expired in a few Minutes.—The same Day a Gentleman's Servant being behind his Master's Chariot, coming down St. James's Street, a Hackney Coach being call'd, and driving for his Fare after the Chariot, the Pole of the Hackney Coach ran against the Footman's Back with such Violence,

that it knock'd him off his Stand, and the Coach went over him, and bruised him in such a Manner that he died on the Spot.—Monday Morning Mr. Walker, (who lodg'd in St. Margaret's Lane Westminster) going thro' Channel-Row, dropp'd down dead of an Apopleckick Fit; a Surgeon was sent for to bleed him, but to no Purpose. He was carried home to his Lodgings, and, we hear, by his Death that near 20,000 l. goes to his Sister's Son.—Wednesday Morning 13 or 14 Persons were sliding and skating upon Larimar's Pond at Newington Butts, when the Ice broke, and most of them were lost.

Dead. On Saturday Morning last died in Pall-Mall the Lady Viscountess Fauconberg.—Last Saturday died at his House in Fleet-street, Mr. Pinchbeck, an eminent Watchmaker.—On Saturday Night last died of his Wounds a Milkman's Son at Kennington, who was one of the Persons that is supposed to have been shot about a Month since in Company with two more (who are likewise dead) in stealing Lead from an Out-house of the late Mrs. Carpenter of Kennington-Gore.—Last Week died, after a long Illness, William Lytton Stroud Robinson, Esq; at his Seat at Newworth in Hertfordshire, and has left an Estate of 5000 l. per Annum to his only Son, a Minor of about eleven Years of Age.

—On Monday dy'd Sr Talbot Clerke, Bart. a young Gentleman at Westminster School, by whose Death the Title of Baronet descends to Talbot Clerke, of Lawnde Abbey in the County of Leicester, Esq;—On Sunday last died Mr. Verbeck, an eminent Dutch Merchant, in Mincing-Lane.—On Saturday died, in an advanced Age, at his House in Bow-street, Covent-Garden, Mr. John Brown, an eminent Surgeon.—Last Week died at Gloucester, after a lingering Illness, Sir John Guise, Bart. and is succeeded in Honour and Estate by his only Son, now Sir John Guise, Bart.

Thursday South Sea Stock was 104 3 qrs. South Sea Annuity 109 3 qrs. Bank 149 3 qrs. India 154 3 qrs.

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A PAMPHLET highly necessary to be read by every Englishman, who has the least regard for those two invaluable Blessings. Containing a curious Account of some Things which have happened since the Publication of the first Part. With an original Letter from the Author to the Honourable Mr. Justice Fox-TREASURE, one of his Majesty's Judges in the Court of Common Pleas. And some Remarks upon Mr. Wallington's late Proper Reply to the first Part of LIBERTY and PROPERTY. The whole in a second Letter to a Member of the House of Commons.

By EUSTACE BUDGE, L. Esq;

Ta me cede Malis, fed contra studentes ito. VINO.

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